EXHIBIT 10



VIA EMAIL

pondg@sec.gov

December 1, 2015

George Pond SEC 1617 John F. Kennedy Blvd., Ste. 520 Philadelphia, PA 19103

RE: Air Waybill Number 774880450679

Dear Mr. Pond:

This is in response to your request for documentation regarding a shipment to Strategic Capital Partners, c/o CCS Trustees Limited, in Road Town Tortola, British Virgin Islands.

Our records indicate this shipment was tendered on November 4, 2015, and was sent via FedEx International Priority Service. Delivery was completed at 3:16 p.m. on November 5. However, the shipment was returned to FedEx by the recipient on November 9. Documentation in our trace research file indicates that CCS Trustees Limited refused to accept delivery on behalf of Strategic Capital Partners. If you would like to inquire further regarding this shipment, please contact our customer service at 1-800-247-4747, in reference to control number 1105543468.

I hope this letter is helpful, and serves to establish your on-time delivery efforts.

Respectfully,

Clay Smith

Customer Relations Department

cs/623999